

GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN DEPARTMENT OF TREASURY LANSING

RACHAEL EUBANKS STATE TREASURER

MINUTES OF THE MEETING OF THE STATE TAX COMMISSION

Virtual Meeting via Microsoft Teams

Tuesday, June 9, 2020 9:00 a.m.

PRESENT: Peggy L. Nolde, Chairperson

W. Howard Morris, Member STC Leonard D. Kutschman, Member STC

David A. Buick, Executive Director LaNiece Densteadt, Recording Secretary

The item numbers referred to in the minutes correspond to the agenda items as numbered.

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the minutes of May 26, 2020. (Item 1 on agenda)

Public Comment – Agenda Items 6 - 9 Only (Item 2 on agenda): No member of the public wished to speak regarding agenda items 6-9.

STATE ASSESSED PROPERTY APPEALS (Item 3 on agenda)

Staff received the below State Assessed Appeals where agreements were reached with the taxpayer. No taxpayer or representative appeared before the State Tax Commission.

Baltimore Scrap Corp

Staff received a revised report from the taxpayer on parcel 97-00-00-000-924 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

GATX Corp

Staff received a revised report from the taxpayer on parcel 97-00-00-000-177 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

MCI Metro Access

Staff received a revised report from the taxpayer on parcel 99-00-00-000-044 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

CMF Leasing

Staff received a revised report from the taxpayer on parcel 97-00-00-000-685 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

SWBP LLC

Staff received a revised report from the taxpayer on parcel 97-00-00-000-925 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

South Chicago Packing LLC

Staff received a revised report from the taxpayer on parcel 97-00-00-000-814 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

Axiall LLC

Staff received a revised report from the taxpayer on parcel 97-00-00-000-189 which resulted in a revised assessment. The Commission approved staff recommendation to approve the revised report and accept the revised values.

2020 Final State Assessed Roll (Item 4 on agenda)

PA 282 of 1905, being MCL 207.1 through 2017.21, requires that each year the State Tax Commission shall determine the assessed and taxable valuation of and provide for taxation of railroad companies, railcar companies and wired 2-way communication companies actively conducting business in Michigan.

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Final 2020 State Assessed Roll with the following values: (Item 4 on agenda)

Railroad Companies

Final True Cash Value	\$ 2,899,481,800
Final Assessed Cash Value	\$ 1,449,740,900
Final Capped Value	\$ 793,858,674
Final Taxable Value	\$ 790,630,744
Telephone and Telegraph Companies	
Final True Cash Value	\$ 2,222,552,500
Final Assessed Cash Value	\$ 1,111,276,250
Final Capped Value	\$ 1,235,854,884
Final Taxable Value	\$ 1,111,276,250
Car Loaning Companies	
Final True Cash Value	\$ 263,747,100
Final Assessed Cash Value	\$ 131,873,550
Final Capped Value	\$ 131,873,550
Final Taxable Value	\$ 131,873,550

Total Utility Roll

Final True Cash Value	\$ 5,385,781,400
Final Assessed Cash Value	\$ 2,692,890,700
Final Capped Value	\$ 2,161,587,108
Final Taxable Value	\$ 2,033,780,544

It was moved by Morris, supported by Kutschman, and unanimously approved the 2021 State Tax Commission meeting schedule. (Item 5 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the Memorandum for 2020 July Boards of Review following Executive Order 2020-87. (Item 6 on agenda)

It was moved by Kutschman, supported by Morris, and unanimously approved Bulletin 8 of 2020 – Overview of Designated Assessor, Interlocal Agreement and Designated Assessor Contract Checklist and Form 5697 – State Tax Commission Petition for Approval of County Designated Assessor. (Item 7 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendation on the Re-certifications and New Certifications of Computerized Tax Rolls for the following: (Item 8 on agenda)

These certifications will expire on May 1, 2023.

New Certifications:

Manistee County

Arcadia Township Filer Township

Recertifications:

Monroe County

London Township Monroe Township

Montcalm County

Belvidere Township City of Carson City Fairplain Township Sidney Township

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the staff recommendation determining that the real and personal property identified in the City of Hillsdale's resolution of Hillsdale Economic Development Corporation is owned by an Eligible Economic Development Group. (Item 9 on agenda)

It was moved by Morris, supported by Kutschman, and unanimously approved to adopt the staff recommendations on the **Exemptions Agenda**. (Item 10 on agenda) (See attached link for file identification)

It was moved by Kutschman, supported by Morris, and unanimously approved to adopt the MCL 211.154 petitions on the **Concurrence Agenda**. (Item 11 on agenda) (See attached link for file identification)

Public Comment (Item 12 on agenda):

No member of the public wished to speak at public comment.

The next Commission meeting will be held August 18, 2020, at the Okemos Conference Center in the Okemos A & B Rooms, 2187 University Park Drive, Okemos.

It was moved by Morris, supported by Kutschman, and unanimously approved to adjourn the meeting of the State Tax Commission at 9:20 a.m.

DATE TYPED: June 10, 2020

DATE APPROVED: August 18, 2020

Peggy L. Nolde, Chairperson State Tax Commission

W. Howard Morris, Member State Tax Commission

Leonard D. Kutschman, Member State Tax Commission